

EXHIBIT A

Professional services rendered through: December 31, 2011

12/07/11	A.E. Moran	Prepare quarterly bill.	0.60
12/09/11	A.E. Moran	Follow up on quarterly filings and September filing.	0.30
12/28/11	A.E. Moran	Check quarterly bill.	0.10
12/30/11	A.E. Moran	Check on billing matters.	0.10

Name	Hours	Rate	Value
A.E. Moran	1.10	500.00	550.00
Total	1.10		550.00

Total Fees (Administration)	\$550.00
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Professional services rendered through: December 31, 2011 (Treadstone)

12/01/11	G.N. Kidder	Edit outline of structuring options for Project Treadstone.	0.30
12/01/11	G.N. Kidder	Phone call with Carol Finke to discuss follow-up question for structuring alternatives.	0.50
12/01/11	G.N. Kidder	Research recognition of deferred gain under investment adjustment and intercompany transaction rules.	0.80
12/01/11	M.J. Silverman	Review Treadstone memo.	0.50
12/02/11	G.N. Kidder	Discuss status of project Treadstone with Carol Finke.	0.30
12/04/11	M.J. Silverman	Review Treadstone material from client.	1.00
12/07/11	M.J. Silverman	Review memo and documents.	1.00

Name	Hours	Rate	Value
G.N. Kidder	1.90	750.00	1,425.00
M.J. Silverman	2.50	750.00	1,875.00
Total	4.40		3,300.00

Total Fees (Treadstone)	\$3,300.00
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Note: Per Agreement with client, all partners billed at a blended rate of \$750.00 for this project.

Professional services rendered through: December 31, 2011

12/02/11	G.N. Kidder	Draft outline of analysis of U.S.-Japan treaty question related to joint venture with Chevron.	2.00
12/02/11	S. Smilack	Review brief memo re Japan Treaty rate.	0.50
12/05/11	G.N. Kidder	Conference with Mr. Smilack re Section 956 inclusion rules.	0.30
12/05/11	G.N. Kidder	Phone call with Carol Finke and Stan Smilack to discuss section 956 rules and application to Japan joint venture.	0.50
12/05/11	G.N. Kidder	Research section 956 rules and draft e-mail explaining application to potential loan from Japan joint venture.	1.50
12/05/11	S. Smilack	Telephone conference with Ms. Finke and Mr. Kidder re application of section 956 and subpart F.	0.50
12/05/11	S. Smilack	Conference with Mr. Kidder re Section 956 inclusion rules.	0.30

Name	Hours	Rate	Value
S. Smilack	1.30	850.00	1,105.00
G.N. Kidder	4.30	575.00	2,472.50
Total	5.60		3,577.50

Total Fees (Other Tax)	\$3,577.50
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